United Nations E/2017/34 (Part I) E/ICEF/2017/7 (Part I)

Economic and Social Council

Distr.: General
17 March 2017

Original: English

Report of the Executive Board of the United Nations Children's Fund on the work of its first regular session of 2017

(7-8 February 2017)*

* The present document is an advance version of the report of the Executive Board of the United Nations Children's Fund on the first, annual and second regular sessions of 2017, to be issued as parts I, II, and III, respectively. These reports will be issued in final form as *Official Records of the Economic and Social Council, 2017*, Supplement No. 14 (E/2017/34/Rev.1-E/ICEF/2017/7/Rev.1).

17-04359 (E) 280317

Please recycle

Contents

		Page
I.	Organization of the session	3
A.	Election of officers of the Executive Board	3
B.	Opening statements by the President of the Executive Board and the Executive Director of UNICEF	3
C.	Adoption of the agenda	10
II.	Deliberations of the Executive Board	10
A.	Assessment of ways to enhance results-based budgeting and assessment of the resource allocation system	10
B.	Updated road map to and outline of the UNICEF Strategic Plan, 2018-2021	11
C.	Oral report on UNICEF follow-up to recommendations and decisions of the Joint United Nations Programme on HIV/AIDS Programme Coordinating Board meetings	12
D.	Oral update on UNICEF humanitarian action	14
E.	UNICEF programme cooperation	16
F.	Evaluation report and management response	17
G.	UNICEF financial report and audited financial statements for the year ended 31 December 2015 and report of the Board of Auditors	18
H.	Private Fundraising and Partnerships: 2017 workplan and proposed budget	19
I.	Other matters	21
J.	Adoption of draft decisions	21
K.	Closing statements by the Executive Director of UNICEF and the President of the Executive Board	21
Annex		
	Decisions adopted by the Executive Board at its first regular session of 2017	23

I. Organization of the session

A. Election of officers of the Executive Board

1. The Executive Board elected as President the Permanent Representative of Antigua and Barbuda to the United Nations, Walton Alfonso Webson, and as Vice-Presidents the Permanent Representative of Saudi Arabia to the United Nations, Abdallah Y. Al-Mouallimi, the Permanent Representative of Burkina Faso to the United Nations, Yemdaogo Eric Tiare, the Deputy Permanent Representative of Norway to the United Nations, May-Elin Stener, and the Deputy Permanent Representative of Belarus to the United Nations, Irina Velichko.

B. Opening statements by the President of the Executive Board and the Executive Director of UNICEF

2. The President welcomed the Executive Director, the Deputy Executive Directors and the staff of the United Nations Children's Fund (UNICEF). He congratulated the new members of the Executive Board and noted the great responsibility that they were undertaking for the world's children.

3. He was familiar with the achievements of UNICEF over the previous seven decades, but also the enormous challenges that it faced in confronting the ever-growing crises for children. He noted that nearly one in four children, or an estimated 535 million worldwide, lived in a country affected by conflict or other disasters, many without access to medical care, education, proper nutrition, secure shelter or protection from violence and that many had been forced to flee their homes.

4. UNICEF had worked for 70 years to ameliorate the lives of such children and continually renewed itself to respond to evolving situations. However, the rights of children, enshrined in the Convention on the Rights of the Child, did not change, and UNICEF worked tirelessly to fulfil them for every child, everywhere in the world. Those children were tomorrow's adults, on whom depended the peaceful and sustainable future of the planet.

5. He noted his long-standing commitment to promoting the rights of children with disabilities, whom he called among the most disadvantaged, and the championing by UNICEF of such children. He also noted the obstacles, including the increasing number and duration of emergencies, in which fulfilling the special needs of children with disabilities could be considered secondary to meeting the basic requirements of food, water and shelter. He emphasized, however, that the concept of leaving no one behind must be taken seriously, no matter how dire the situation.

6. He requested that the Executive Board join him over the coming year to bring even more attention to the vital issue of equity so that children growing up with a disability had the same opportunities as other children to thrive, learn and become full, contributing members of society.

7. He stressed that UNICEF was non-political and worked for children everywhere.

8. The Executive Director thanked the President for his powerful words and expressed his conviction that everyone in the room agreed with them strongly. He cited a number of achievements by UNICEF in 2016, including reaching nearly 4 million people in the Syrian Arab Republic with new or improved water and sanitation infrastructure; treating 159,000 Nigerian children and 215,000 Yemeni children for severe acute malnutrition; helping 100,000 people in Myanmar and 325,000 people in Madagascar to gain access to sanitation and 2.5 million people in Ukraine to regain access to safe water; enabling nearly 22,000 children in Burkina Faso to participate in early-learning school-readiness programmes; vaccinating against cholera more than 800,000 people in Haiti; and enabling 693,000 children in South Sudan to receive child-protection services in the midst of conflict. Those accomplishments were achieved with the help of the Executive Board and through mutual confidence and the ability to address problems together.

9. In the traditional UNICEF spirit of open discussion, he wanted to consider the increasing divisions between people and with countries and regions breaking down along political and ideological lines defined by ethnicity and religion. This was a world that was dangerous for children. He urged UNICEF to try, on a daily basis, to avoid letting its work fall victim to the same divisions, not only out of principle, but also for the sake of delivering for children. UNICEF must remain as non-political as possible. Its mission was to serve every child.

10. He noted some of the dangers, difficulties and denial of rights faced by children in many countries, including targeted attacks on schools and health-care facilities; children made to fight and kill as part of armed groups; children denied their right to health, education, water, food and protection — indeed, a future. UNICEF continued to fight for the rights of those children, negotiating for access across the borders of conflicts, rallying global support and resources, working with the Executive Board members and other partners to expand and sustain services and transforming nightmares into dreams and hope. That hope was driven by the Board members, who had striven to set aside politics and unite around what really mattered: the needs of children. If the Member States of the United Nations could not unite around children, what cause could bring them together?

11. He understood that it was not possible to avoid actions with political consequences of some kind, but UNICEF would always work to avoid actions with a partisan political purpose. Being non-political was an investment in hope for humanity because it would foster the willingness of children to one day shape a more peaceful future.

12. The first reason to avoid politicizing the work of UNICEF was to enable it to work in all areas of the world in order to reach all children. It meant sometimes working with groups with which UNICEF disagreed, that did not support its mandate or that trafficked in violence. UNICEF would lose the vital access that it needed if it politicized its work, abandoned humanitarian principles, linked its work to the political efforts of Governments or the United Nations itself to combat any particular group or ever shifted its focus away from children.

13. The second reason was that, by acting in a non-political way, UNICEF best served one of the broadest, often political, purposes of the United Nations: building peace. There was no better way to build a peaceful future than by serving the

children of today, who were tomorrow's leaders and decision makers, who held in their hands the future of peace itself.

14. UNICEF would never stand by or be neutral when children's rights were violated, but it would seek to act in a fair, factual and politically impartial way. Only a determinedly non-political approach would allow UNICEF to achieve all the results possible for all children — results built into the Strategic Plan, 2018-2021 — which would be discussed at the session. The Plan represented the contribution of UNICEF to the 2030 Agenda for Sustainable Development over the coming four years and would be the framework for its next quadrennial budget.

15. The Strategic Plan was built around five key goals: every child survives and thrives, every child learns, every child is protected from violence and exploitation, every child lives in a safe and clean environment and every child has an equitable chance in life. The goals were interlinked, including in the cross-cutting areas of equity, gender, disability, climate and urbanization, and were aligned with the Sustainable Development Goals. Each area of the Plan was developed in consultation with partner United Nations agencies and other agencies working in the area. Internally, UNICEF would deliver on the Plan through an unrelenting focus on managing resources for results.

16. Being effective required the right staff in the right places and supporting them. Therefore, human resources practices were being reformed and the Field Results Group was continuing to help to align the financial and human resources in the field, including simplified procedures for cash transfers, a scorecard to measure country office performance and training for more than 3,000 staff members on results-based management.

17. UNICEF would continue to expand such innovative tools as mobile health, EduTrac and U-Report and a new birth registration app. He noted that the supply function had achieved its largest savings ever: approximately $520 million.

18. UNICEF would carry out the Strategic Plan with its many partners around the world: Governments, donors, non-governmental organizations, civil society, the private sector and United Nations agencies. Its campaign efforts would engage millions of people in the cause for children. A focus on children must never divide, but rather unite, because it provided the best pathway to peace. He noted that, at the gathering of Nobel laureates in Bogota from 2 to 5 February, a group that UNICEF joined in 1965 when it was awarded the Nobel Peace Prize, many speakers praised the long-awaited peace agreement in Colombia. He was reminded that peace was not found on a piece of paper but was built around the lives of people as they repaired their country and built peace. He wished the Colombian colleagues of UNICEF every success on the road ahead.

19. He concluded by quoting the former Executive Director of UNICEF, Henry Labouisse: "The welfare of today's children is inseparably linked with the peace of tomorrow's world". UNICEF was building peace through everything that it did. He thanked the Executive Board members for lending their hands, hearts and voices to the UNICEF mission of reaching every child, everywhere, across every kind of division. It was the most vital and urgent mission there was.

20. In national statements delivered during the opening of the session, many delegations applauded the progress made in such areas as child mortality,

undernourishment, injustice and inequalities, poverty, access to education, school retention and gender parity in primary education, including in the least developed countries. Several delegations commended UNICEF on its third-place ranking in the Aid Transparency Index.

21. Delegations also noted the enormous challenges that remained, including the fact that nearly half of the world's 2 billion children continued to suffer from poverty, including many living in absolute poverty, and that the child mortality rate remained high, especially in rural areas. Other endemic problems were high rates of school dropout, illiteracy and disease and the vulnerability of millions of children to armed conflict and natural disasters. A delegation noted that up to half the world's children living in poverty would live in fragile contexts by 2030 and that rapid demographic changes in many parts of the world would require the scaling-up of essential services for children and young people. A delegation said that the future of millions of children was destroyed by the simple fact of being born in a disadvantaged country or community or because of their sex or circumstances. The delegation noted its support for the partnership strategies of UNICEF, including the Every Newborn Action Plan, the Every Woman, Every Child campaign and the Gavi Alliance's three-year partnership to vaccinate children who were difficult to reach.

22. Delegations noted that a key priority for UNICEF in 2017 was the development of the Strategic Plan. Several delegations commented that the Plan was the first that UNICEF had developed since the adoption of the 2030 Agenda and noted that the success of UNICEF in helping to achieve the Sustainable Development Goals would depend on the optimum crafting and implementation of the Plan. A delegation said that the mandate of UNICEF to operationalize the Convention on the Rights of the Child and its commitment to pursuing, in particular, Goals 1, 2, 3, 4, 5, 6 and 16 put the organization at the heart of the 2030 Agenda.

23. Several delegations expressed support for the five Goal Areas proposed for the Strategic Plan, the focus on the most disadvantaged children and the disaggregation of the results framework data by sex, age, disability, wealth status and location. A delegation also called for increased data disaggregation in results reporting to support the monitoring of the Sustainable Development Goals. A delegation said that, to realize the ambitious goals, UNICEF needed to more fully articulate the Goal Areas and set clear targets and indicators to ensure the logical link between impacts, measurability and the effectiveness of interventions.

24. Delegations called for a focus on the strengthening of governance for equity and social inclusion; the protection of and access to justice for children; increased attention to undernutrition and malnutrition in the least developed countries; the reduction of maternal and child mortality; access to clean water; sanitation; and education. A delegation urged the right balance between the delivery of life-saving interventions and support for early child development.

25. A delegation called for addressing the imbalance in development opportunities in the least developed countries, the sub-Saharan African countries and other developing countries, the rural-urban divide and the wealth gap by prioritizing poverty eradication for children and intensifying measures to improve children's nutrition, health care, education and protection. A delegation said that the Strategic Plan should clearly define the concepts of donor countries and countries that received assistance and stressed the need to retain the interests of middle-income

countries in the Plan, given that such countries were key partners in ensuring sustainable development and should not be viewed as the competitors of other countries that received assistance.

26. Several delegations emphasized the importance of national ownership, while a delegation urged enhanced coordination with programme countries on local initiatives, including policymaking and the updating of legal frameworks.

27. A delegation suggested that the Sustainable Development Goals be mainstreamed at all levels, not just at headquarters, with an emphasis on reaching those furthest behind, including small island developing States. Several delegations said that doing so meant actively putting gender equality and women's empowerment, including sexual and reproductive health and rights, front and centre in workplans and institutional practices and ensuring the participation of persons with disabilities throughout a programme's cycle. Doing so would necessitate the collection of disaggregated data to inform programming discussions.

28. Several delegations commended UNICEF on integrating the priorities of the Convention on the Rights of the Child and such global commitments as the Addis Ababa Action Agenda, the Paris Agreement, the Sendai Framework for Disaster Risk Reduction 2015-2030, the New Urban Agenda and the Grand Bargain on humanitarian financing, as well as the Programme of Action for the Least Developed Countries for the Decade 2011-2020.

29. Several delegations called for the Strategic Plan to reflect the quadrennial comprehensive policy review of operational activities for development of the United Nations system (General Assembly resolution 71/243), including greater coordination and results-focused collaboration among agencies and within the United Nations system and the leveraging of multi-stakeholder partnerships, including with Governments, non-governmental organizations and the private sector. Delegations also called for bridging the humanitarian-development-peace divide; improving efficiencies, including sharing administrative services and facilities within the United Nations development and humanitarian system; and pursuing innovative approaches in such areas as financing, technology and partnerships.

30. Delegations called for the avoidance of the duplication of efforts by limiting UNICEF work to areas in which it could have the greatest impact. A delegation urged UNICEF senior management to do its utmost to support the efforts to reform the United Nations development system.

31. A delegation noted the importance of joint programming and integrated planning at the country and multi-country levels, in particular in the Pacific, where the needs of boys and girls were acute owing to isolation, a lack of economic opportunity and vulnerability to natural hazards, and a delegation urged the harmonization of the format of the strategic plans of all the funds and programmes, in particular the results framework.

32. A delegation called for prioritizing disaster risk reduction to more accurately reflect the increasing humanitarian workload of UNICEF, including through the integration of humanitarian results throughout the results framework and the enhancement of reporting on humanitarian operations. Doing so would be particularly important, given that donors sought to provide more flexible multi-year funding, as committed to through the Grand Bargain on humanitarian financing. A delegation

requested more elaboration on the ways in which UNICEF would strengthen the linkage between development and humanitarian systems. Against the backdrop of growing food insecurity and complex humanitarian emergencies, the delegation called upon UNICEF to broaden its programmes for young children and to forge more robust partnerships with other agencies to help the least developed countries.

33. Several delegations said that children were the primary victims of the increasing number of crisis situations around the world, including armed conflicts, migration crises and natural disasters, and were vulnerable to being trafficked and forced into armed groups and other exploitation. They urged UNICEF to detail its approach to child protection in the Strategic Plan and to increase its efforts in that area. A delegation said that the family unit should be given priority in the Plan as the crucial element for creating safe and supportive conditions for children.

34. Several delegations said that building peace was the best way to protect children and that UNICEF had an important role to play in that process. A delegation was encouraged by the positive evaluation of the UNICEF Peacebuilding, Education and Advocacy programme and welcomed the intention of UNICEF to ensure that all its programmes were conflict-sensitive and did not reinforce negative dynamics and root causes of conflict. A delegation noted that sustaining peace required all parties to look beyond crisis management towards prevention and long-term peacebuilding. The humanitarian-development and peacebuilding nexus was a key element of that agenda. Several delegations encouraged closer cooperation between UNICEF and other parts of the United Nations, such as peacekeeping operations and other peacebuilding work, and encouraged UNICEF to develop more flexible approaches aimed at finding synergies with other United Nations efforts. A group of delegations supported the Children, Not Soldiers campaign and called upon all parties in conflict to respect Security Council resolution 1612 (2005) on children and armed conflict.

35. Several delegations mentioned the work of UNICEF to provide education to children in humanitarian situations, including the Education Cannot Wait initiative. The delegation of France said that education in emergency and crisis situations must be a priority for action so that entire generations were not lost and announced that it would contribute approximately 2 million euros to that initiative in 2017. It also announced that it was organizing an international conference with UNICEF on protecting children from war, to be held on 21 February. The delegation of Sweden emphasized that only with solid, predictable and flexible funding could UNICEF efficiently deliver on the 2030 Agenda and the Strategic Plan and announced its 2017 contribution of approximately $63.2 million to core resources.

36. A delegation noted the possibility of four major famines and continuing crises and human suffering in Somalia, South Sudan, the Syrian Arab Republic, Yemen and other countries and in the Lake Chad Basin region, and said that the United Nations humanitarian appeal for 2017 stood at a record $23 billion. Resources must be used to best effect and the humanitarian and development agencies must come together behind a single, impartial assessment of need and a response plan and use innovative and cost-effective tools, such as cash transfers and more commercial approaches.

37. A delegation commended the outstanding results recorded by the Private Fundraising and Partnerships division, which enabled UNICEF to carry out its

response to humanitarian emergencies and provide aid to the most vulnerable populations.

38. A delegation said that developed countries must honour their official development assistance commitments, make their non-core contributions more flexible and provide more financial, technical and other support to developing countries. A delegation said that approved cost-recovery rates must be respected by partners, Governments and the organizations themselves and called for a holistic discussion on funding and financial flows and use of the structured dialogues on financing.

39. Regarding resource allocation, a delegation noted the importance of taking into account the specificities of the Latin American and Caribbean countries, most of which are classified as middle-income, while another said that those countries continued to face enormous inequalities. A delegation said that low-income countries, especially the least developed countries and those in sub-Saharan Africa, should remain the priority. Several delegations urged the use of the Multidimensional Poverty Index, which better reflected the reality of children and countries' unique vulnerabilities, when allocating resources. A delegation hoped that the examination of the situation of Haiti at the session would clarify the complexities inherent in small island developing States and the further tangible actions that could be taken to help them.

40. Several delegations noted that success in the field relied on a coherent United Nations presence, an empowered Resident Coordinator and country teams with knowledge of all development, humanitarian and peacebuilding programmes in country.

41. A delegation noted that the Board of Auditors had highlighted weaknesses in the areas of budget and grants management, cash transfers and programme and inventory management and expressed concern that UNICEF had not improved the implementation rate of the Board's recommendations. A delegation said that UNICEF should increase the transparency of its global supply chain and management and administration costs. A delegation also noted that planned evaluation topics had been superseded by humanitarian topics. It encouraged UNICEF to ensure that evaluations received the priority and resources outlined in the evaluation policy.

42. Several delegations concurred with the Executive Director that both UNICEF and the well-being of children should be non-political and non-ideological. A delegation noted that political neutrality had been an important element in the successful implementation of the Peacebuilding, Education and Advocacy programme.

43. The Executive Director thanked the Executive Board members for their supportive comments. He was particularly struck by the references to concrete action and the results that flowed from them. He thanked a delegation for suggesting a useful set of priorities for how UNICEF could improve its achievement of such action and noted the progress that UNICEF and the entire United Nations system were making on improving back-office functions and producing more disaggregated data to support equity in every country. He acknowledged the reminder of the importance of building flexibility into the Strategic Plan in order to meet the unique

needs of each nation and region. He thanked the delegations for referencing the importance of integrating humanitarian and development action, especially resilient development, and noted that a child educated during a humanitarian crisis would be better able to contribute to the future reconstruction of her country. The delegations' comments had provided a reminder of the purpose of the work of UNICEF: that behind the terrible statistics on the numbers of children caught in humanitarian crises was an individual child caught in the worst possible circumstances and that UNICEF must work hard for that child's sake. He pledged the help of UNICEF to Member States and the Secretary-General in trying to speed up reforms and promised that UNICEF would continue to work to expand its resources, including through broader partnerships, noting that the resources from National Committees and from Governments were, in fact, provided by ordinary citizens. He reiterated that UNICEF colleagues around the world were watching the session and that, every time Member States offered support to UNICEF, they were offering support to its staff, which meant a great deal to them.

C. Adoption of the agenda

44. The Executive Board adopted the agenda, timetable and organization of work for the session (E/ICEF/2017/1).

45. The Secretary of the Executive Board announced that 34 observer delegations, including 1 intergovernmental organization, 10 National Committees for UNICEF and 7 non-governmental organizations, had submitted credentials, in accordance with rule 50.2 of the rules of procedure.

II. Deliberations of the Executive Board

A. Assessment of ways to enhance results-based budgeting and assessment of the resource allocation system

46. Following introductory remarks by the Deputy Executive Director, Management, the Comptroller, Division of Financial and Administrative Management, presented the assessment of ways to enhance results-based budgeting, followed by the Deputy Director, who presented the assessment of the resource allocation system (see UNICEF/2017/EB/4).

47. Several delegations recognized efforts by UNICEF to enhance results-based budgeting and commended UNICEF on its increased transparency.

48. A group of delegations urged further progress on staff capacity and training, more measurable performance and data quality and information on the new budget implementation tool. The group requested information on the controls being applied to the organization's decentralized structure to ensure coherence with strategic results, the use of the new guidance and tangible improvements generated in results-based budgeting. A delegation stated that investing in technology was key to improving planning.

49. A delegation planned to look at how gender equality was mainstreamed throughout the results-based management framework and budgeting practices. The

development of the new Strategic Plan would provide an opportunity for UNICEF to build on the lessons learned and best practices in those areas.

50. A group of delegations encouraged UNICEF to continue the dialogue around defining the allocation criteria, while another delegation urged the continuous monitoring of the application of the parameters for allocation, as rapid demographic and socioeconomic shifts continued to occur. A few delegations highlighted the need to improve and increase the use of multidimensional indicators.

51. Several delegations noted with concern the decline in regular resources as a share of total resources. Others highlighted the organization's need for predictable and solid resources in order to deliver on its mission and the 2030 Agenda.

52. Several delegations commended the focusing of regular resources on countries with children in the greatest need, in keeping with the imperative of equity and with the Sustainable Development Goals. One delegation stated that low-income countries, especially the least developed countries and countries in sub-Saharan Africa, should remain the priority in terms of resource allocations. Another delegation commended UNICEF on its work in sub-Saharan Africa, which showed a clear determination to continue to prioritize the region's children.

53. The Deputy Executive Director thanked the delegates for their appreciation of what UNICEF had accomplished to date and noted that results-based management and budgeting was at the core of where UNICEF resources were being directed and what was making it more efficient and effective in its use of resources. She noted the initiation of results-based management training, centred on a new budget formulation tool, which would also lead to more transparency.

B. Updated road map to and outline of the UNICEF Strategic Plan, 2018-2021

54. The Deputy Executive Director, Partnerships, made introductory remarks, followed by the Deputy Director, Division of Data, Research and Policy, who presented the road map and outline (see UNICEF/2017/EB/3).

55. Many delegations expressed the importance of aligning the Strategic Plan with the quadrennial comprehensive policy review, including its directive that the strategic plans reflect organizations' contributions to the 2030 Agenda, while another delegation urged the prioritization of the eradication of poverty, which is also called for in the review. The delegation appreciated the inclusion of South-South cooperation and capacity-building in the Plan.

56. A group of delegations requested that the first chapter in the strategic plan of each entity in the United Nations Development Group clarify the specific contribution of each organization towards realizing the 2030 Agenda, called for the clear articulation of the division of labour among the funds and programmes and requested the further harmonization of the results frameworks. Several delegations said that the strategic plans of the Development Group entities should incorporate lessons learned from the midterm reviews of their current plans.

57. Several delegations called for more robust disaggregation of data by the categories outlined in the Sustainable Development Goals, including sex and

disability, as well as age, location and other relevant variables in the national context. Such disaggregated data should inform programming and respond to the real situations of children. A group of delegations said that the plans also needed to incorporate lessons learned in the areas of results-based management and gender equality mainstreaming.

58. A delegation said that it was important to define the term "disadvantaged" in the Strategic Plan.

59. While it welcomed the importance placed on the participation and mobilization of the international community for the protection of the rights of the child, the delegation urged the inclusion of the criteria and methodology with which UNICEF would expand the participation of local communities.

60. The Chair of the Standing Group of National Committees said that the National Committees supported the five Goal Areas but were concerned about raising enough funds, especially regular resources, to achieve them. Since the National Committees raised nearly half the regular resources of UNICEF and some one quarter of its overall revenue, they urged more investment in fundraising. Expanding the partnerships of the National Committees with the private sector would require a clear division of roles and optimal coordination among public, private, national and international actors.

61. The delegate of the Non-Governmental Organizations Committee on UNICEF called for addressing poverty as a multidimensional reality, eradicating extreme poverty and ensuring that migrant and refugee children, especially those who were unaccompanied, had support along the entire route, from country of origin through transit to destination.

62. The Executive Director said that, regarding coherence, UNICEF had offered its help to the offices of the Secretary-General and the Deputy Secretary-General in the requested mapping of the agencies' work. He said that UNICEF would look for all opportunities to find synergies and any redundancies and would revise the Strategic Plan accordingly before the annual session in June. He noted that, beyond the four agencies, UNICEF would be working to coordinate with its closest partners in the field, including the World Food Programme (WFP), the United Nations High Commissioner for Refugees (UNHCR) and the World Health Organization (WHO). He also confirmed that UNICEF would mainstream the quadrennial comprehensive policy review throughout all three sections of the Plan: the What, the How and the Enablers.

63. The Executive Board adopted decision 2017/3 (see annex).

C. Oral report on UNICEF follow-up to recommendations and decisions of the Joint United Nations Programme on HIV/AIDS Programme Coordinating Board meetings

64. The Director, Programme Division, made introductory remarks, followed by the Associate Director, Programme Division, and the Chief of the HIV/AIDS Section in UNICEF, who presented the report. A background document (UNICEF/2017/EB/2) was available on the UNICEF Executive Board website.

65. Delegations applauded the progress made in the prevention and treatment of HIV/AIDS. A group of delegations noted that the report and presentation had highlighted the remaining barriers to effective paediatric HIV treatment, care and support, with only 50 per cent of all children living with HIV worldwide provided with lifesaving medicines. The group lauded the continuous engagement of UNICEF in improving HIV prevention and treatment for children and adolescents globally, including as co-founder of the new Start Free, Stay Free, AIDS Free framework. It noted the relevance of the organization's prioritizing of prevention through, for example, the provision of comprehensive sexuality education and its young people-friendly service delivery. Its work in health systems strengthening and social protection were also of high relevance in the area of HIV.

66. The group of delegations expressed deep concern about the financial crisis that UNAIDS was facing, which was having a significant impact on UNICEF HIV-related interventions. UNICEF had cut staff and programmes over the previous two years, resulting in a dramatic impact in West and Central Africa, where coverage of antiretroviral therapy for children was already low; in Asia and the Pacific, where the reduction of staffing was limiting the ability of the programme to reach at-risk and vulnerable groups; and in Eastern and Central Europe, where UNICEF advocacy work was crucial to addressing stigma and discrimination among vulnerable and key populations. Given the high unmet needs on the ground, it welcomed the development of a UNAIDS emergency plan for West and Central Africa. It looked forward to the new fundraising strategy being developed and was especially interested in learning to what extent underserved regions, including West and Central Africa and Eastern and Central Europe, were being considered. In the light of the intrinsic interest of UNICEF in reaching children and young people at risk of being left behind and more than two decades after the beginning of the HIV/AIDS epidemic, it was time for all UNAIDS co-sponsors, including UNICEF, to look at how best to jointly finance the implementation of the UNAIDS Strategy 2016-2021.

67. A delegation noted that, for the period 2016-2021, Joint United Nations Programme on HIV/AIDS (UNAIDS) had prioritized 35 fast-track countries that accounted for nearly 90 per cent of all new HIV infections. This type of prioritization was necessary to reach the 90-90-90 target. The delegation applauded the detailed gap analysis conducted by UNAIDS using UNICEF data and input on paediatric prevention care and treatment, including the prevention of mother-to-child transmission of HIV, and it encouraged a sustained emphasis on paediatric HIV treatment and care, the close monitoring of progress and the accuracy of epidemiological estimates. The delegation applauded the leadership of UNICEF as a co-convener of the Inter-Agency Task Team on Prevention and Treatment of HIV Infection in Pregnant Women, Mothers and their Children, which had resulted in a significant decline in new child infections in 2016.

68. A delegation called for the rights aspect of access to prevention and treatment to be further addressed and for UNICEF to advance the comprehensive introduction of point-of-care diagnostic tools for children. Retention in care was noted to be important and community facility linkages should be strengthened. Experiences from the community component and other lessons gained from regional initiatives to optimize treatment access and retention in care should be shared widely.

69. Several delegations expressed concern about the high level of HIV infections among adolescent girls and young women. A group of delegations called upon UNICEF to maintain its support with regard to reducing new HIV infections among adolescents and young people through such initiatives as All In to #EndAdolescentAIDS.

70. A delegation noted that UNAIDS had achieved incredible results with a modest budget and that its funding was best spent on catalytic activities. Two delegations said that, to maintain programmes in the light of contracting budgets, UNICEF and the other co-sponsors would need to contribute more of their own funding to the HIV/AIDS response. One delegation said that, for an effective response to the epidemic, it was necessary to adequately finance the broader health architecture and it recommended that each co-sponsor include the AIDS response in its agency's resource mobilization.

71. A delegation said that it was vital that all parties understand that each pledged contribution was crucial to the work outlined in the new strategy and that, if the current decline in contributions was not addressed, the international community was likely to miss the opportunity to end the AIDS epidemic and would see death tolls rise. The delegation of Sweden announced that it had increased its annual core contribution to UNAIDS for 2017 to $26 million and invited other Member States to follow its lead.

72. The Associate Director, HIV/AIDS Section, welcomed the growing partnerships around the adolescent goals and thanked the Government of the United States of America for its continued leadership and commitment to the HIV response through the President's Emergency Plan for AIDS Relief in 2004, which had contributed more than $70 billion to the global AIDS response. She also thanked Sweden for its continued support. The Executive Director noted that, with the enormous progress made on HIV/AIDS, as with polio, there was a tendency to declare victory and walk away. It was important to combine the rhetoric of recent years with the resources necessary for the coming years.

D. Oral update on UNICEF humanitarian action

73. The Deputy Executive Director, Programmes, made introductory remarks, followed by the Director, Office of Emergency Programmes, who presented the oral update.

74. A group of delegations noted that UNICEF leadership remained critical to ensuring that the rights and protection of all girls and boys were at the head of development action. A delegation noted that an estimated 230 million children globally were living in areas affected by armed conflict and it applauded the essential work of UNICEF to protect the interests of the world's children, especially the most vulnerable, the most disadvantaged and those most in need.

75. A delegation welcomed dialogue on increasing transparency, reducing management costs, advancing support for local and national actors and increasing accountability to affected populations. The delegation also called for the mitigation of fraud, waste and abuse and the identification of ways to share incident reports and other information between agencies. It said that the United Nations, as a

collective, needed to work jointly to address such issues. A group of delegations noted that increased transparency should also cover information about the role of UNICEF within the larger humanitarian system, in particular in the context of the commitments made at the World Humanitarian Summit, including on gender equality.

76. The group of delegations reiterated its request made at the previous Executive Board session for periodic updates on the UNICEF strategy for engaging in the humanitarian system, with such information as concrete steps taken to work collaboratively with other agencies at the country level and the ways in which results and efficiency dividends would be measured. The success of UNICEF in humanitarian action depended on cooperation and coordination with others. Therefore, the group encouraged UNICEF to focus not only on country updates or overall humanitarian figures in humanitarian updates to the Executive Board, but also to include information on institutional and policy reforms. It encouraged UNICEF, as a first step, to share with Member States its implementation plan for its Grand Bargain on humanitarian financing commitments, not only to improve transparency and accountability, but also to showcase the unique role of UNICEF in humanitarian action.

77. The group of delegations noted that UNICEF spent approximately 40 per cent of its resources on humanitarian action, making the accountability and transparency of those funds more important than ever. It suggested two ways to improve in this regard: first, to firmly entrench humanitarian action in the Strategic Plan, laying out its strategy for humanitarian action generally and specifically and explaining how it planned to ensure the provision of principled humanitarian assistance; and, second, to provide clear indicators for measuring success, including results relating to World Humanitarian Summit commitments and to UNICEF efforts to link humanitarian and development work. The group noted that UNICEF had already shown that it could make meaningful contributions, for example, in the area of education in emergencies and protracted crises.

78. The group of delegations said that ensuring the integration of humanitarian action throughout the Strategic Plan would also help to build the evidence base for multi-year funding beyond the output level and to demonstrate that longer-term investments could result in greater impact. UNICEF should provide multi-year information for humanitarian appeals that provided estimates for needs beyond a single calendar year. This was especially important in the case of protracted crises. UNICEF should also articulate its approach to undertaking and completing humanitarian evaluations on schedule.

79. A delegation requested that United Nations agencies that addressed humanitarian needs work internally and collectively to fill strategic gaps in the humanitarian system, including through joint needs assessments; holistic and prioritized response strategies according to urgency that were inclusive of all affected populations; improved context-specific operational coordination and information management systems; and mutually accountable leadership structures. A group of delegations urged that greater effort be made towards working jointly with other agencies to prioritize needs and ensure that beneficiaries, at a time when they were most vulnerable, received well-coordinated, coherent assistance. This would be critical to ensuring the most efficient use of limited resources.

80. The Director, Office of Emergency Programmes, said that the work that UNICEF would be doing with front-line workers would contribute to the long-term capacity-building necessary to reduce vulnerabilities. The Deputy Executive Director said that humanitarian results would be entrenched in the Strategic Plan and that gender-based violence would continue to be a targeted priority in the Gender Action Plan. He also noted that UNICEF would share its implementation plan for the Grand Bargain on humanitarian financing in the context of discussions that the Executive Director was having with the Executive Directors of the War-torn Societies Project and the International Organization for Migration, as well as UNHCR.

E. UNICEF programme cooperation

Country programme documents

Eastern and Southern Africa

81. The Regional Director presented the country programme for Botswana (E/ICEF/2017/P/L.1). The programme had three components: child poverty, adolescents and HIV and programme effectiveness, and was underpinned by child rights, gender equality and community engagement. UNICEF aimed to support the Government of Botswana in developing and implementing inclusive child-sensitive policies and programmes, address bottlenecks and collect, analyse and use data and strategic information more effectively.

82. The representative of Botswana welcomed the country programme and commended UNICEF and the entire United Nations family on their contributions to the development of the country's children. He said that the Government continued to emphasize quality childhood development through universal free education and health care, nutrition in and out of school and general budget support. The country programme was centred around the national priorities of Botswana, as expressed in the eleventh national development plan and Vision 2036, which placed at its core the need to promote and protect children's rights and well-being. The proposed programme had come at a critical time, when Botswana was seeking to gain traction in implementing the 2030 Agenda.

Latin America and Caribbean

83. The Regional Director presented the country programme for Haiti (E/ICEF/2017/P/L.2). She noted the emergency situation occasioned by Hurricane Matthew and the tragic impact of cholera on Haitian families. Those disasters, which required a major humanitarian response, demonstrated the need to enhance risk-management mechanisms and to ensure continued support for the Haitian people in a transformative development programme.

84. The representative of Haiti said that the crises of the past, repeated disasters and the structural handicaps of the economy must be taken into account in explaining the poor development of Haiti and its negative consequences for children. She urged a collective approach to reverse the trend and create the preconditions for the equitable distribution of basic services and a substantial improvement in the life of the population. She welcomed the UNICEF contribution

to Haiti, especially its work with the Government and civil society, which had led to the ratification of important conventions for the protection of children and persons with disabilities.

85. Several delegations applauded the country programme, with a delegation calling it robust because it was based on concrete data and the reality of the country situation. Several delegations noted the focus on leaving no one behind, including the most excluded and disadvantaged children and those with disabilities. A delegation emphasized the importance of pursuing gender equity.

86. Delegations recognized that UNICEF worked in Haiti in close collaboration with other United Nations entities, national institutions and other partners, and that the approach had been successful. The programme was in synergy with the Sustainable Development Goals and committed to cooperation with other countries in Latin America and the Caribbean.

87. A delegation said that the programme would help to further strengthen the institutions in Haiti, establishing the conditions necessary to ensure the development of all Haitian children and adolescents and promote their rights, their inclusion in society and their full development.

88. The Executive Board adopted decision 2017/1 (see annex).

F. Evaluation report and management response

Evaluation of the UNICEF Peacebuilding, Education and Advocacy programme and management response

89. The report was presented by the Director, Evaluation Division. The management response was then presented by the Director, Programme Division. The programme and the evaluation had been funded by the Government of the Netherlands.

90. Several delegations said that the evaluation had come at a pivotal moment, when violent conflict and insecurity were creating a lost generation of children and young people. The programme was a pioneering effort to break down the silos between traditional development, humanitarian and security approaches. It had shown that education could address the root causes of conflict and contribute to sustainable peace. It was an example for other programmes in the fields of education and peacebuilding and for the broader development community.

91. A delegation cited the importance of political neutrality in the successful implementation of the programme. While supporting the idea that development contributed to conflict prevention, another delegation said that it was beyond the range and mandate of the United Nations country teams, and UNICEF in particular, to solve political causes of conflict, such as transfers of weapons or foreign fighters, or foreign occupation, which were the responsibility of the Security Council.

92. A delegation welcomed the intention of UNICEF to ensure that its programmes were conflict-sensitive and avoided reinforcing negative dynamics or the root causes of conflict. Some delegations encouraged closer cooperation with other United Nations entities, in line with the quadrennial comprehensive policy review. A group of delegations noted the recommendation for UNICEF to look

beyond sector-based partnerships and encouraged the inclusion of community-based organizations.

93. A group of delegations recommended that UNICEF incorporate a gender dimension into its conflict analysis and ensure that the findings were mainstreamed into country programmes and the Strategic Plan. Several delegations said that it was important to further mainstream conflict sensitivity and peacebuilding throughout the UNICEF country programme cycle, while one urged a greater understanding of what that would entail, given different country contexts. The group of delegations cautioned that mainstreaming did not always lead to peacebuilding and that the findings should be translated into planning and conflict-sensitive programmes.

94. A delegation encouraged UNICEF to provide a clear vision for its contribution to peacebuilding in the Strategic Plan and to secure the appropriate financial resources. Another delegation said that fundraising should be considered in a holistic manner, with the country programme as its base.

95. The Executive Director thanked the Netherlands for its support for the Peacebuilding, Education and Advocacy programme. He concurred with the Director, Programme Division, that conflict analysis would be looked at in the context of broader risk-informed programming. UNICEF was already working closely with other entities of the United Nations, for example, by coordinating conflict analysis with the Department of Political Affairs. In its planning and strategy development, UNICEF was working with other agencies, such as the International Labour Organization and UNDP.

G. UNICEF financial report and audited financial statements for the year ended 31 December 2015 and report of the Board of Auditors

96. The Executive Board had before it the UNICEF financial report and audited financial statements for the year ended 31 December 2015 and report of the Board of Auditors (A/71/5/Add.3), the related report of the Advisory Committee on Administrative and Budgetary Questions (A/71/669) and the report of the Secretary-General on the implementation of the recommendations of the Board of Auditors contained in its reports on the United Nations funds and programmes for the year ended 31 December 2015 (A/71/331/Add.1 (Part I)).

97. Following introductory remarks by the Deputy Executive Director, Management, the report was presented by the Comptroller, who summarized the financial report and statements and highlighted the fact that the Board of Auditors had rendered UNICEF an unqualified audit opinion.

98. Delegations supported the recommendation to consolidate an annual integrated budget at the corporate level. The roll-out of a new budget formulation tool in 2017 was anticipated by several delegations. Delegations also supported the recommendation that UNICEF clearly define operational costs to be met by the programme budget.

99. The creation of office scorecards to monitor the timeliness of donor reporting was encouraging. UNICEF was urged to prioritize donor report completion rates

and quality, improve monitoring and evaluation plans and increase completion rates by regional and country offices of annual work plans and management plans.

100. Given their impact on programme delivery and value for money, a group of delegations urged UNICEF to address the recommendations on supply chain and inventory management. The group expressed its appreciation for the implementation by UNICEF of the guidelines for the harmonized approach to cash transfers but urged action on the assessments to be carried out by country offices for implementing partners. The group cited the report's finding of progress made in preparing risk registers at the country level but urged UNICEF to address the quality and consistency of the registers, ensure better documentation and more frequent reviews and prioritize efforts to address the other risk areas cited in the report.

101. The Comptroller noted the efforts of UNICEF to close the recommendations. He also acknowledged the risk attached to cash assistance and noted an inter-agency effort within the United Nations system regarding cash-based assistance programmes. Regarding risk management, he said that the goal was to ensure the management of risk to objectives and to the achievement of results and noted the improvement in UNICEF management of financial risk in terms of currencies and volatility.

102. The Executive Board adopted decision 2017/4 (see annex).

II. Private Fundraising and Partnerships: 2017 workplan and proposed budget

103. After an introduction by the Deputy Executive Director, Partnerships, the Director, Division of Private Fundraising and Partnerships, presented the 2017 workplan and proposed budget (E/ICEF/2017/AB/L.1).

104. A group of delegations noted the 3 per cent overall increase in the 2017 budget compared with 2016 and that the estimated income for 2017 included a 6 per cent increase in regular resources and a 1 per cent increase in other resources. The group regarded that moderate growth favourably, in view of the economic challenges and uncertainties with respect to currency losses.

105. The group applauded UNICEF for its efforts to achieve greater transparency, making it easier to understand the complex activities of the Division.

106. The group noted that effectiveness was a precondition for measuring progress. It requested to see, in addition to financial targets, targets for private sector engagement, advocacy of child rights, external communication and brand positioning and the management of the strategic relationship between UNICEF and the National Committees. Doing so would also enable reporting in more detail on results in the Private Fundraising and Partnerships annual report.

107. The group noted a $10 million increase in investment funds to be used for strategic revenue-generating activities and said that it assumed that those funds were to serve as initial funding and not for the constant support of a fundraising channel.

108. The group requested clarification on the derivation of the $43 million in other resources budgeted for field offices on the cost side. In addition, there was no

additional information on the markets that the Division focused on and what proportion of investment flowed into those markets. The group also noted the lack of information on the allocation of the investment funds to specific markets with a National Committee or field office presence, and therefore no associated aims. It requested clarification on that and on the proposed 11 per cent increase in the number of fundraising posts in field offices.

109. A group of delegations noted the need to clarify the difference between the role of Private Fundraising and Partnerships and that of the National Committees and field offices in raising revenue from Governments, companies and private donors.

110. The Chair of the Standing Group of National Committees noted that National Committees had contributed a record $1.238 billion to UNICEF in 2016, representing approximately 86 per cent of the total private sector revenue and exceeding the previous year's approved budget.

111. The Standing Group supported the efforts of the Division to reduce its operating costs, which mirrored those of the National Committees. He noted that, while the National Committees strove to reach a 75 per cent contribution rate, the rate had reached an all-time high of 77 per cent in 2015.

112. The Chair of the Standing Group emphasized the crucial role played by investment funds in helping to reach UNICEF goals for children and noted the demonstrated ability of the National Committees for strong returns on investment. The investment in 2014 by Private Fundraising and Partnerships in the National Committee of the Republic of Korea for the digital acquisition of pledge donors was expected to return at least $8 for every $1 invested. The investment in 2016 of less than $500,000 in short message services and telephone strategies in Spain was expected to attract 6,000 new donors and return $1.5 million, a more than three-to-one return over three years.

113. The Chair of the Standing Group also noted that the "one UNICEF" response in Europe was a joint effort that built on the National Committee advocacy work that was already strong there, along with excellent programme delivery by UNICEF.

114. A delegation said that there seemed to be no budgeted post for Africa. The Director responded that there was a dedicated team based in Nairobi covering the entire Africa region, but that one post would be added in Africa as part of the 2017 budget. He also said that adding more resources to Africa was being contemplated for the future. Africa was considered one of the promising areas in the world in terms of working in new countries and would be key to the development of partnerships with the private sector.

115. Regarding posts in general, the Director said that 22 of the 25 new posts were being created in Latin America, mostly in the Brazil and Mexico country offices, because of the potential in those two countries to gain pledge donors. In addition, the potential for acquiring pledge donors around the world was enormous. While UNICEF was projected to have 5 million pledge donors by the end of 2017, it was clear that that number could be multiplied by a factor of two or three in the coming years.

116. Regarding investing in country offices, the Director responded that approximately 72 per cent of investment was directed to National Committee countries and 28 per cent to country offices. In a number of country offices, fundraising was beginning from a low base, unlike in National Committee countries. An example was Argentina, where UNICEF currently had 220,000 pledge donors, more than in many European countries. The investment from day one in dedicated teams with the right skills and the right fundraising techniques applied consistently over several years resulted in not only the high level of pledge donors, but also the driving of regular resources from the country. The same was true for Malaysia, Thailand and Uruguay and would be soon in Brazil and Mexico. The overall expense-to-revenue ratio had declined in the previous three years from 6.2 per cent to 4.4 per cent. In country offices specifically, the ratio remained at 18 per cent, with the new posts created in those countries relating directly to the revenue generation expected from them.

117. The Executive Board adopted decision 2017/2 (see annex).

I. Other matters

Provisional list of agenda items for the annual session of 2017

118. The provisional list of agenda items for the annual session of 2017 was presented by the Secretary of the Executive Board.

J. Adoption of draft decisions

119. The Executive Board adopted decisions 2017/1 through 2017/4 (see annex).

K. Closing statements by the Executive Director of UNICEF and the President of the Executive Board

120. The Executive Director noted that the session had been very efficient, which was encouraging because there was a lot of work ahead dealing with a challenging world, embracing change and opportunity in the United Nations, collaborating with partners in implementing the Sustainable Development Goals and acting on the quadrennial comprehensive policy review and completing the Strategic Plan and the integrated budget. UNICEF would be working on a coherent approach with the other United Nations agencies, an initiative of concern to both the Board and UNICEF partners in the field, such as WFP, UNHCR and WHO.

121. The Executive Director said that, in 2017, it was tremendously important that UNICEF achieve results, primarily for the children, but also because, at a time of scepticism about the United Nations, it was also doing so for the sake of the United Nations as a whole.

122. He appreciated the statements of support for UNICEF and noted that staff members were listening in to the Board meeting. Many of them were out there, often in lonely offices and sometimes in very difficult situations, and for them to see that New York and the Board were remembering them was tremendously important.

123. The President conveyed the Board's appreciation to the participants for their presentations. He said that the comprehensive updates received from the secretariat clearly indicated that UNICEF was building on its strengths and comparative advantages, while refining its strategies and approaches in order to achieve strong results for children.

124. The Board's priorities for the year included making sure that the Strategic Plan followed the timetable, as outlined in the road map, so that it could be presented for approval by the Board in September and UNICEF could begin its work in the new year in accordance with an approved plan and budget. The Board would guide UNICEF so that the Plan fully incorporated the 2030 Agenda, other intergovernmentally agreed outcomes, including the quadrennial comprehensive policy review, and the lessons learned from the midterm review of the Strategic Plan, 2014-2017.

125. The President thanked the Vice-Presidents of the Bureau for their collegiality and support. He acknowledged the work of the facilitators who had led the negotiations on the draft decisions and warmly thanked the Executive Director, the senior management team, the Office of the Secretary of the Executive Board and all those who had contributed to the session's successful outcome. On a personal note, the President, who is blind, commended UNICEF on making the session the most accessible of any meeting in which he had ever participated. He felt that, through the meeting, the organization was setting best practice for the United Nations and others.

Annex

Decisions adopted by the Executive Board at its first regular session of 2017

2017/1
Country programme documents

The Executive Board

1. *Takes note* that the country programme documents, including aggregate indicative budgets, for Botswana (E/ICEF/2017/P/L.1) and Haiti (E/ICEF/2017/P/L.2) were made available to Member States for their comments and input from 14 November to 2 December 2016, in accordance with Executive Board decision 2014/1 on modifications to procedures for consideration and approval of country programme documentation;

2. *Approves* on a no-objection basis, and in accordance with decision 2014/1, the country programme documents, including aggregate indicative budgets, for Botswana (E/ICEF/2017/P/L.1) and Haiti (E/ICEF/2017/P/L.2).

First regular session
7 February 2017

2017/2
Private Fundraising and Partnerships: 2017 workplan and proposed budget

A. Private Fundraising and Partnerships budgeted expenses for the 2017 fiscal year (special purpose)

The Executive Board

1. *Approves* for the fiscal year 2017 (1 January to 31 December) budgeted special purpose expenses of $161.3 million, as detailed in the table below.

(millions of United States dollars)

Investment fund costs funded by special purpose regular resources	70.0
Other private sector fundraising costs funded by special purpose regular resources	46.0
Total private sector fundraising and partnerships costs funded by special purpose regular resources	**116.0**
Private sector fundraising and partnerships costs funded by special purpose other resources	45.3
Total special purpose expenses	**161.3**

2. *Authorizes* UNICEF

(a) To incur expenses, as summarized in column II of table 2 of document E/ICEF/2017/AB/L.1, and to decrease or increase expenses up to the levels indicated in columns I and III of the same table, should the apparent revenue from fundraising decrease or increase to the levels indicated in columns I and III;

(b) To redeploy resources between the various regular resources budget lines (as detailed in para. 1 above), up to a maximum of 10 per cent of the amounts approved;

(c) To spend an additional amount between Executive Board sessions, when necessary, up to the amount caused by currency fluctuations, to implement the 2017 approved workplan.

B. Budgeted revenue for the year 2017

The Executive Board

1. *Notes* that, for the period 1 January to 31 December 2017, Private Fundraising and Partnerships revenue is budgeted at $1.49 billion, as shown in column II of table 2 in document E/ICEF/2017/AB/L.1.

C. Policy issues

The Executive Board

1. *Approves* the allocation of investment funds amounting to $70 million for 2017;

2. *Approves* an interim one-month allocation for January 2018 of $11.6 million (or 10 per cent of the special purpose regular resources allocation of $116 million), to be absorbed in the annual Private Fundraising and Partnerships budget for 2018.

First regular session
8 February 2017

2017/3
Updated road map to and outline of the UNICEF Strategic Plan, 2018-2021

The Executive Board

1. *Welcomes* the preparatory work done and the various informal meetings with the Executive Board on the process of elaboration of the UNICEF Strategic Plan, 2018-2021;

2. *Requests* UNICEF to engage constructively with the United Nations Population Fund (UNFPA), the United Nations Development Programme (UNDP) and the United Nations Entity for Gender Equality and the Empowerment of Women

(UN-Women) to ensure a coherent approach of the four strategic plans (UNDP, UNFPA, UNICEF and UN-Women);

3. *Also requests* UNICEF, in line with General Assembly resolution 71/243 of 21 December 2016 on the quadrennial comprehensive policy review of operational activities for development of the United Nations system, to elaborate in its strategic plan on how it plans to engage in coherent and integrated support, as called for in the 2030 Agenda for Sustainable Development, and in this regard further requests UNICEF to work collaboratively with UNFPA, UNDP and UN-Women on the development of a specific chapter in its strategic plan outlining a common approach in supporting Member States towards the implementation of the 2030 Agenda, in accordance with each entity's mandate;

4. *Encourages* UNICEF to collaborate with UNFPA, UNDP and UN-Women to continue to harmonize their approaches to results reporting on their strategic plans, which, inter alia, will help to capture their contributions to collective outcomes;

5. *Requests* UNICEF to provide all relevant documents at least 10 days prior to any consultation.

First regular session
8 February 2017

2017/4
UNICEF financial report and audited financial statements for the year ended 31 December 2015 and report of the Board of Auditors

The Executive Board

1. *Takes note* of the report of the Board of Auditors for the financial period that ended on 31 December 2015 (A/71/5/Add.3), as well as recommendations from prior years;

2. *Notes* the 2015 unqualified audit opinions issued by the United Nations Board of Auditors for UNICEF;

3. *Encourages* UNICEF to prioritize the implementation of the eight main audit recommendations identified by the Board of Auditors for the year ended 31 December 2015;

4. *Also encourages* UNICEF to continue to strengthen risk management and the implementation of the harmonized approach to cash transfers, and to improve the timeliness of monitoring and evaluation, as identified by the Board of Auditors;

5. *Further encourages* UNICEF to fully address the 14 outstanding recommendations from the 2014 report of the Board of Auditors.

First regular session
8 February 2017